

Movants' HTA Exhibit 118

April 19, 2020

VIA E-MAIL

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Re: **In re Fin. Oversight & Mgmt. Bd., No. 17-BK-3283-LTS – Discovery on Lift Stay
Motions – Response to Movants’ Request During Meet and Confer Conference
Call on April 16, 2020**

Counsel:

We write in response to your request during our April 16, 2020 meet and confer telephone conference that we identify what documents AAFAF produced in compliance with paragraph 2(a)(iii) of the March 5, 2020 Order, which memorializes AAFAF’s agreement to produce “documents showing any sub-accounts or other designations used to track Rum Taxes in the Commonwealth Treasury Single Account.” See Dkt. No. 17080. Notwithstanding that the agreement is specific to Rum Taxes, you also requested we identify similar information produced with respect to certain Excise Taxes historically allocated to HTA.

There are no “sub-accounts” in the Treasury Single Account. As noted in the Disclosure Statement filed February 28, 2020, as part of the Commonwealth’s cash management system, cash is pooled into multiple accounts that are collectively referred to as the Treasury Single Account (“TSA”). ECF 11947 at 97. Among other documents, AAFAF has produced account opening materials and account statements for the account within TSA that received Rum Taxes and the Excise Taxes—the TSA Operational Account. AAFAF has also produced account opening materials and account statements for the “Colecturía” account—sweep account to the TSA. Those documents are available at the below bates ranges:

Account	Account Opening Documents	Date Produced
TSA Operational		
Banco Popular -9458	CW_STAY0010563 - CW_STAY0010566	March 16
GDB -0006	CW_STAY0033985 - CW_STAY0034019	March 18
TSA Colecturia		
Banco Popular -5191	CW_STAY0010559 - CW_STAY0010562	March 16
Account	Account Statements	Date Produced
TSA Operational		
Banco Popular -9458	CW_STAY0015439-CW_STAY0015439, CW_STAY0015785-CW_STAY0015864, CW_STAY0016203-CW_STAY0016314, CW_STAY0016315-CW_STAY0016426, CW_STAY0016773-CW_STAY0016908, CW_STAY0017211-CW_STAY0017312, CW_STAY0017671-CW_STAY0017788, CW_STAY0018119-CW_STAY0018236, CW_STAY0018563-CW_STAY0018672, CW_STAY0018967-CW_STAY0019068, CW_STAY0019387-CW_STAY0019498, CW_STAY0019793-CW_STAY0019894, CW_STAY0020189-CW_STAY0020294, CW_STAY0020633-CW_STAY0020764, CW_STAY0021059-CW_STAY0021114, CW_STAY0021115-CW_STAY0021226, CW_STAY0021557-CW_STAY0021692, CW_STAY0022015-CW_STAY0022134, CW_STAY0022135-CW_STAY0022202, CW_STAY0022465-CW_STAY0022560, CW_STAY0022874-CW_STAY0022987, CW_STAY0023138-CW_STAY0023223, CW_STAY0023330-CW_STAY0023413, CW_STAY0023580-CW_STAY0023685, CW_STAY0023892-CW_STAY0023993, CW_STAY0024220-CW_STAY0024323, CW_STAY0024534-CW_STAY0024635, CW_STAY0024866-CW_STAY0024973, CW_STAY0025216-CW_STAY0025317, CW_STAY0025551-CW_STAY0025664, CW_STAY0025886-CW_STAY0026005, CW_STAY0026191-CW_STAY0026300, CW_STAY0026506-CW_STAY0026625, CW_STAY0026807-CW_STAY0026916, CW_STAY0027122-CW_STAY0027239, CW_STAY0027417-CW_STAY0027518, CW_STAY0027701-CW_STAY0027812, CW_STAY0027991-CW_STAY0028096,	March 16

	CW_STAY0028279-CW_STAY0028388, CW_STAY0028595-CW_STAY0028734, CW_STAY0028960-CW_STAY0029075, CW_STAY0029297-CW_STAY0029438, CW_STAY0029656-CW_STAY0029779, CW_STAY0030009-CW_STAY0030126, CW_STAY0030345-CW_STAY0030452, CW_STAY0030659-CW_STAY0030778, CW_STAY0031005-CW_STAY0031128, CW_STAY0031315-CW_STAY0031412, CW_STAY0031607-CW_STAY0031724, CW_STAY0031887 CW_STAY0031980, CW_STAY0032171 CW_STAY0032268	
GDB -0006	CW_STAY0005994-CW_STAY0006900, CW_STAY0032269 - CW_STAY0033984	March 4, and March 16
TSA Colecturia		
Banco Popular -5191	CW_STAY0001356 - CW_STAY0002392 CW_STAY0010571-CW_STAY0010854 CW_STAY0010855-CW_STAY0011178 CW_STAY0011179-CW_STAY0011534 CW_STAY0011535-CW_STAY0011866 CW_STAY0011869-CW_STAY0012204 CW_STAY0012205-CW_STAY0012588 CW_STAY0012589-CW_STAY0012944 CW_STAY0012945-CW_STAY0013252 CW_STAY0013253-CW_STAY0013584 CW_STAY0013585-CW_STAY0013932 CW_STAY0013933-CW_STAY0014196 CW_STAY0014199-CW_STAY0014518 CW_STAY0014519-CW_STAY0014774 CW_STAY0014778-CW_STAY0015093 CW_STAY0015095-CW_STAY0015438 CW_STAY0015441-CW_STAY0015784 CW_STAY0015867-CW_STAY0016202 HTA_STAY0028995-HTA_STAY0029330 CW_STAY0016429-CW_STAY0016772 CW_STAY0016911-CW_STAY0017210 CW_STAY0017315-CW_STAY0017670 CW_STAY0017791-CW_STAY0018118 CW_STAY0018239-CW_STAY0018562 CW_STAY0018675-CW_STAY0018966 CW_STAY0019071-CW_STAY0019386 CW_STAY0019501-CW_STAY0019792 CW_STAY0019897-CW_STAY0020188 CW_STAY0020297-CW_STAY0020632 CW_STAY0020767-CW_STAY0021058	March 4, March 16

	CW_STAY0021229-CW_STAY0021556 CW_STAY0021695-CW_STAY0022014 CW_STAY0022205-CW_STAY0022464 CW_STAY0022566-CW_STAY0022873 CW_STAY0022990-CW_STAY0023137 CW_STAY0023226-CW_STAY0023329 CW_STAY0023416-CW_STAY0023579 CW_STAY0023688-CW_STAY0023891 CW_STAY0023996-CW_STAY0024219 CW_STAY0024326-CW_STAY0024533 CW_STAY0024638-CW_STAY0024865 CW_STAY0024976-CW_STAY0025215 CW_STAY0025319-CW_STAY0025550 CW_STAY0025666-CW_STAY0025885 CW_STAY0026007-CW_STAY0026190 CW_STAY0026302-CW_STAY0026505 CW_STAY0026627-CW_STAY0026806 CW_STAY0026918-CW_STAY0027121 CW_STAY0027241-CW_STAY0027416 CW_STAY0027521-CW_STAY0027700 CW_STAY0027815-CW_STAY0027990 CW_STAY0028099-CW_STAY0028278 CW_STAY0028391-CW_STAY0028594 CW_STAY0028736-CW_STAY0028959 CW_STAY0029077-CW_STAY0029296 CW_STAY0029440-CW_STAY0029655 CW_STAY0029781-CW_STAY0030008 CW_STAY0030129-CW_STAY0030344 CW_STAY0030455-CW_STAY0030658 CW_STAY0030781-CW_STAY0031004 CW_STAY0031131-CW_STAY0031314 CW_STAY0031415-CW_STAY0031606 CW_STAY0031727-CW_STAY0031886 CW_STAY0031983-CW_STAY0032170	
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There are not any designations used to “track Rum Taxes [or Excise Taxes] in the Commonwealth Treasury Single Account.” See Dkt. No. 17080 ¶2(a)(iii). AAFAF produced information sufficient to identify accounting designations associated with the receipt of those revenues. Specifically, AAFAF produced numerous vouchers, transfer orders, summary revenue reporting, and other transmittal documents that show accounting designations associated with the receipt or Rum Tax and Excise Tax revenues, including, but not limited to:

- HTA_STAY0000207 - HTA_STAY0000222 (produced February 21)
- HTA_STAY0000223 - HTA_STAY0000233 (produced February 21)
- HTA_STAY0000234 - HTA_STAY0000247 (produced February 21)

- HTA_STAY0000454 - HTA_STAY0000653 (produced February 27)
- PRIFA_STAY0001063 - PRIFA_STAY0001093 (produced February 27)
- PRIFA_STAY0001572 - PRIFA_STAY0001580 (produced March 4)
- PRIFA_STAY0001593 - PRIFA_STAY0001612 (produced March 4)
- PRIFA_STAY0001623 - PRIFA_STAY0001639 (produced March 4)
- HTA_STAY0008372 - HTA_STAY0008372 (produced March 9)

On March 11, AAFAF also produced Treasury's Regulation 49, which provides a detailed explanation of all of the designations used by Treasury in its accounting system to identify legislative appropriations. (CW_STAY0009748 - CW_STAY0009768). In addition, on March 13, AAFAF produced a workbook identifying the possible codes for various fields in the Puerto Rico Financial Accounting System ("PRIFAS"). (CW_STAY0010548).

Sincerely,

/s/ Elizabeth L. McKeen

Elizabeth L. McKeen

/s/ Michael Mervis

Michael Mervis